



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

September 20, 2004

VIA E-MAIL & REGULAR MAIL

Mr. Brad C. Deutsch
Assistant General Counsel
Federal Election Commission
999 E Street, NW
Washington, DC 20463

2004 SEP 30 A 11:47
FEDERAL ELECTION
COMMISSION
OFFICE OF GENERAL
COUNSEL

Dear Mr. Deutsch:

Thank you for sending to us a copy of the Rulemaking Petition relating to the exception for the promotion of political documentary films from "electioneering communications." We have no comments at this time. If you would like to discuss any impact the proposals set forth in the NPRM may have on tax-exempt organizations, please feel free to call Cynthia Morton or me at (202) 622-6070.

Sincerely,

Michael B. Blumenfeld
Senior Technician Reviewer
Exempt Organizations Branch 2
Office of the Division Counsel/Associate Chief
Counsel (Tax Exempt & Government Entities)